

Explanatory Note

Amendment 161 to Clause 125: VAT: Women's Sanitary Products

Summary

1. Clause 125 makes provision for the zero-rating of women's sanitary products. Subsection (5) of the clause provides for commencement of the provision on a date to be appointed.

Details of the amendments

1. Amendment 161 makes provision for the date appointed under subsection (5) of clause 125. The date appointed under subsection (5) must not be after the later of 1 April 2017 and the earliest date that may be appointed consistently with the United Kingdom's EU obligations.

Background note

2. Clause 125 was introduced following Conclusions of the European Council to permit Member States greater flexibility on VAT rates. This has presented the government with the opportunity to meet an existing commitment to seek and apply a zero-rate to the supply of women's sanitary products.